

**Introduced by Senator Wyland**

February 21, 2014

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An act to amend Section 4213 of the Public Resources Code, relating to forestry and fire prevention.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1413, as introduced, Wyland. State responsibility areas: fire prevention fees.

Existing law requires the state to have the primary financial responsibility for preventing and suppressing fires in areas that the State Board of Forestry and Fire Protection has determined are state responsibility areas, as defined. Existing law requires that, commencing with the 2011–12 fiscal year, a fire prevention fee not to exceed \$150 be charged on each structure on a parcel that is within a state responsibility area, collected annually by the State Board of Equalization, in accordance with specified procedures, and specifies that the annual fee shall be due and payable 30 days from the date of assessment by the state board.

This bill would extend the time when the fire prevention fee is due and payable from 30 to 60 days from the date of assessment by the State Board of Equalization.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 4213 of the Public Resources Code is  
2     amended to read:

1 4213. (a) (1) Commencing with the 2011–12 fiscal year, the  
2 fire prevention fee imposed pursuant to Section 4212 shall be  
3 collected annually by the State Board of Equalization in accordance  
4 with the Fee Collection Procedures Law (Part 30 (commencing  
5 with Section 55001) of Division 2 of the Revenue and Taxation  
6 Code).

7 (2) Notwithstanding the appeal provisions in the Fee Collection  
8 Procedures Law, a determination by the department that a person  
9 is required to pay a fire prevention fee, or a determination by the  
10 department regarding the amount of that fee, is subject to review  
11 under Article 2 (commencing with Section 4220) and is not subject  
12 to a petition for redetermination by the State Board of Equalization.

13 (3) (A) Notwithstanding the refund provisions in the Fee  
14 Collection Procedures Law, the State Board of Equalization shall  
15 not accept any claim for refund that is based on the assertion that  
16 a determination by the department improperly or erroneously  
17 calculated the amount of the fire prevention fee, or incorrectly  
18 determined that the person is subject to that fee, unless that  
19 determination has been set aside by the department or a court  
20 reviewing the determination of the department.

21 (B) If it is determined by the department or a reviewing court  
22 that a person is entitled to a refund of all or part of the fire  
23 prevention fee, the person shall make a claim to the State Board  
24 of Equalization pursuant to Chapter 5 (commencing with Section  
25 55221) of Part 30 of Division 2 of the Revenue and Taxation Code.

26 (b) The annual fire prevention fee shall be due and payable ~~30~~  
27 60 days from the date of assessment by the State Board of  
28 Equalization.

29 (c) ~~Within 30 days of the effective date of this chapter, On or~~  
30 ~~before each January 1, the department shall annually transmit to~~  
31 ~~the State Board of Equalization, and each January 1 thereafter, the~~  
32 ~~appropriate name and address of each person who is liable for the~~  
33 ~~fire prevention fee and the amount of the fee to be assessed, as~~  
34 ~~authorized by this article, and at the same time the department~~  
35 ~~shall provide to the State Board of Equalization a contact telephone~~  
36 ~~number for the board to be printed on the bill to respond to~~  
37 ~~questions about the fee.~~

38 (d) Commencing with the 2012–13 fiscal year, if in any given  
39 fiscal year there are sufficient amounts of money in the State  
40 Responsibility Area Fire Prevention Fund created pursuant to

- 1 Section 4214 to finance the costs of the programs under subdivision
- 2 (d) of Section 4214 for that fiscal year, the fee may not be collected
- 3 that fiscal year.

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